



Honorable Robert D. Drain
United States Bankruptcy Court for the
Southern District of New York
One Bowling Green
Room 610
New York
New York 10004

In-Parallel Computer Staff Ltd.,
3 Church Street,
Tewkesbury,
Glos GL20 5PA
Tel: (01684) 291133
Fax: (01684) 291144
Email: admin@inparalleluk.com
Website: www.inparalleluk.com

15th November 2006

Dear Sir,

Delphi Corporation Chapter 11 Case No: 05-44481(RDD)
Ref: Third Omnibus Claims Objection, Claim No: 1606

We have received the following information from you regarding our claim for the outstanding monies Delphi Liverpool England still owe us.

Date Filed:	18/01/06
Claim Number:	1606
Asserted Claim Amount:	\$0.00
Basis for Objection:	Unsubstantiated Claim
Treatment of Claim:	Disallow and Expunge

This is totally incorrect as we have a valid claim filed with you for £2869.35 GBP, which you have acknowledged on the claim number above as representing \$5293.31. We have supplied you with our invoice 5794 and supporting information, which includes a copy of the purchase order and the timesheets, which are signed by Delphi authorised personnel, based at Delphi Liverpool England as proof of the validity of our claim. If in doubt please contact **Annette McGunigle (0044) 151 5493206** based at Delphi Liverpool who can confirm this status.

We have attached copies of the timesheets, invoice and Delphi's order to substantiate this yet again. Please confirm within 2 working days that you accept the validity of our claim.

Yours faithfully,

A handwritten signature in black ink, appearing to read "Simon Peach".

Simon Peach
Director

In-Parallel Computer Staff Ltd

3 Church Street

Tewkesbury

Glos

GL20 5PA

Tel: 01684 291133 Fax: 01684 291144

Vat Registration Number: 669 0449 61

Invoice

Page 1

DELPHI DELCO ELEC SYSTEMS
 Administration Service Center
 P O Box 75, Delphi House
 Windmill Road
 Luton
 Beds LU1 3YU

5794**DOCUMENT No.**

04/10/2005

DATE/TAX POINT

450073785

ORDER No.

DELPHI

ACCOUNT No.

Service Details	Net Amount	VAT Amount
Fee in respect to the consultancy service provided by TREVOR CASTELINO for the period 12/9-23/9/05 as per the attached time sheets - 74 hours x £33.00 per hour	£ 2,442.00	427.35

Please contact MELANIE WEDGBURY if you have any queries with this invoice
 melaniew@peachs.demon.co.uk

Total Net Amount	£ 2,442.00
Total VAT Amount	427.35
Invoice Total	£ 2,869.35

02 NOV 2005

DELPHI

Delphi Electronics and Safety

Page 1 of 3

Buyer:

DELPHI
DELCO ELECTRONICS OVERSEAS CORP
MOORGATE ROAD
KIRKBY
Liverpool
Merseyside
L33 7XL

Purchase Order

PO Number 450073785 Date Issued 28-Sep-2004
Version 02-Nov-2005 03:41:22

Deliver to:

DELPHI D LIVERPOOL
Moorgate Road
LIVERPOOL
Merseyside
L33 7XL

Delivery date: 14-OCT-2004

3-PARALLEL COMPUTER STAFF LTD
3 CHURCH ST
TEWKESBURY GLOUCESTERSHIRE
GB
GL20 5PA

Vendor No: 1015718
DUNS No: 494273204

Payment Terms: ZMN2 **Currency:** GBP

Payment settled on 2nd, 2nd Month

Incoterms: EXW

Buyer Tax id: GB616003976
Seller Tax id:

Invoice to:

Delphi Delco Electronics Systems
Administrative Service Center
PO Box 75, Delphi House
Windmill Road
LUTON
LU1 3YU
GREAT BRITAIN

Item No.	Material No/Item Identifier No	Total Order Quantity	Plant Requester
Description			
000010	REF LE103732-HIRE OF TREVOR CASLENO	1.000	U001 DELPHI D LIVERPOOL

REF LE103732-HIRE OF TREVOR CASLENO
HIRE OF CONTRACTOR TREVOR CASLENO FOR A 12 MONTH PERIOD
TO COMMENCE 14.10.04 UPTO AND INCLUDING 31.12.05

WITH 1 MONTH TERMINATION CLAUSE
NO ADDITIONAL CHARGE IF KEPT PERM AFTER 12 MONTH PERIOD
RATE OF £33 PER HOUR WILL REMAIN FIXED FOR A 2 YEAR PERIOD

SITE, SAFETY & ENVIRONMENTAL AGREEMENT FOR CONTRACTORS REF LVP.1100.29A
Please ensure compliance with the above procedure. Details as per LVP FOR 1100.29A. If you require a further copy of this document, please contact the buyer named on the Purchase Order.

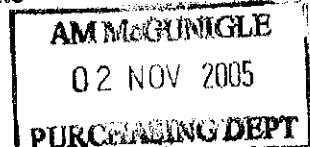
ADDITIONAL FUNDS ADDED TO ORDER AND ORDER EXTENDED UPTO 31.12.2005 REF APO 12201 A SMITH 02.11.05

Delivery Date	Scheduled Quantity	Price	Price Unit	UOM	Value
14-OCT-2004	1.000	77,560.50		1 PU	77,560.50

Purchasing Contact: McGunigle, Annette

Phone: 441515493206

Fax: 441515493422



Contact Address:

DELPHI ELECTRONICS & SAFETY
MOORGATE ROAD KIRKBY,
LIVERPOOL
L33 7XL

Date and Time Printed: 02-Nov-2005 03:41:22

Delphi Electronics and Safety, Moorgate Road, Kirkby, Liverpool L33 7XL, United Kingdom Tel: +44 (0)151 546 2720

Delphi Electronics & Safety Corporation, incorporated in the State of Delaware, USA, with limited liability.

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Delphi Electronics and Safety

Page 2 of 3

IN-PARALLEL COMPUTER STAFF LTD
3 CHURCH ST
TEWKESBURY GLOUCESTERSHIRE
GB
GL20 5PA

Purchase Order

PO Number
450073785
Version
02-Nov-2005 03:41:22

Date Issued
28-Sep-2004

Item No.	Material No/Item Identifier No.	Total Order Quantity	Plant Requester	Net Line Item Value	GBP	77,560.50
00020		1.000	U001 DELPHI D LIVERPOOL			
REF LE103732-MISC. EXPENSES						
Delivery Date	Scheduled Quantity	Price	Price Unit	UOM	Value	
14-OCT-2004	1.000	2,000.00	1	PU	2,000.00	
Net Line Item Value				GBP	2,000.00	
Total net value				GBP	79,560.50	

Notes:

It is a condition of purchase that all advice notes/invoices show the correct ORDER NO. and our ITEM NO. quoted on this order. THIS MUST BE ADHERED TO.

HAZARDOUS MATERIALS Restricted, toxic, and hazardous materials - Suppliers are required to comply with the current governmental and safety constraints on restricted, toxic and hazardous materials; as well as environmental, electrical and electromagnetic considerations applicable to the country of manufacture and sale. This relates to both the saleable product and the manufacturing processes. Commencement of any work or service under this order shall constitute seller's acceptance of these responsibilities. If you do not accept these responsibilities, please contact the Delphi Buyer.

PLEASE NOTE:
Where a verbal/advanced order number has been previously advised, it is superseded by the nine digit order number displayed on the top of this order which is issued from our SAP Purchasing System.

CONFIRMATION ORDER where applicable.

Title to goods shall transfer from seller to buyer upon arrival at buyer's consuming plant.

IMPORTANT NOTICE TO SUPPLIERS:
PLEASE COMPLY STRICTLY WITH DELPHI'S ENVIRONMENTAL REQUIREMENTS AS STATED IN THE ENVIRONMENTAL REQUIREMENTS FOR CONTRACTORS / SUPPLIERS / VENDORS. A COPY OF THE ENVIRONMENTAL REQUIREMENTS IS AVAILABLE UPON WRITTEN REQUEST TO THE BUYER.

Delphi requires 100% on time delivery performance from suppliers. If you anticipate problems in delivering materials and/or completing services by the date specified on the Buyer's purchase order, the Delphi Buyer should be notified immediately.

Restricted, toxic, and hazardous materials - Suppliers are required to comply with current governmental and safety constraints on restricted, toxic and hazardous materials; as well as environmental, electrical and electromagnetic considerations applicable to the country of manufacture and sale. This relates to both the saleable product and the manufacturing processes. (Refer also to Terms and Conditions No. 8 "Ingredients Disclosure and Special Warnings Instructions"). Commencement of any work or service under this order shall constitute seller's acceptance of these responsibilities. If you do not accept these responsibilities,

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Total net value				GBP		79,560.50

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Description			

Notes Continued:

please contact the appropriate Delphi's Buyer.

 Seller acknowledges and agrees that Buyer's General Terms and Conditions and Delphi Customer Specific Requirements are incorporated in, and a part of, this contract and each purchase order, release, requisition, work order, shipping instruction, specification and other document issued by Buyer or accepted in writing by Buyer, whether expressed in written form or by electronic data interchange, relating to the goods and/or services to be provided by Seller pursuant to this contract (such documents are collectively referred to as this "Contract"). A copy of Buyer's General Terms and Conditions and Delphi Customer Specific Requirements are available upon written request to Buyer or via the internet at Delphi's website, delphi.com. Seller acknowledges and agrees that it has read and understands Buyer's General Terms and Conditions and Delphi Customer Specific Requirements . If Seller accepts this Contract in writing or commences any of the work or services which are the subject of this Contract, Seller will be deemed to have accepted this Contract and Buyer's General Terms and Conditions and Delphi Customer Specific Requirements in their entirety without modification. Any additions to, changes in, modifications of, or revisions of this Contract (including Buyer's General Terms and Conditions and Delphi Customer Specific Requirements) which Seller proposes will be deemed to be rejected by Buyer except to the extent that Buyer expressly agrees to accept any such proposals in writing.

 All wood packaging must be compliant with the International Standard Phytosanitary Measure #15 in the treatment of wood packaging material. Please reference the "Requirements for the treatment of wood packaging materials" section of the Supplier Community Portal found on www.delphi.com for further details.

 Supplier agrees to make deliveries according to the agreed upon delivery date(s), and to pay to Buyer liquidated damages amounting to 1.00% of the contract price per week, for each week (or part thereof) of any delay. Additional charges incurred by the supplier to achieve agreed upon delivery date are the supplier's responsibility and will not be reimbursed by Delphi.
